



Department of the Treasury  
Internal Revenue Service

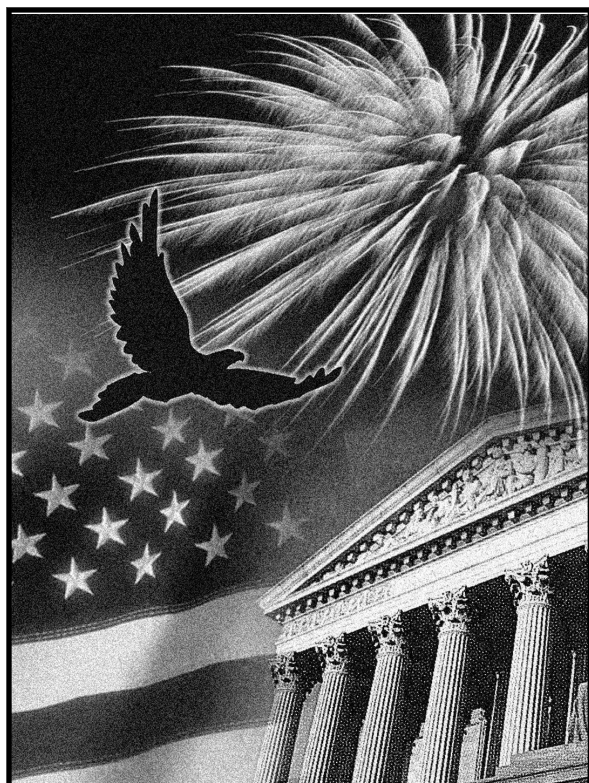
## Publication 907

Cat. No. 15308H

# Tax Highlights for Persons with Disabilities

For use in preparing

## 2013 Returns



Get forms and other Information  
faster and easier by  
Internet at [IRS.gov](http://IRS.gov)

## Future Developments

For the latest information about developments related to Publication 907, such as legislation enacted after this publication was published, go to [www.irs.gov/pub907](http://www.irs.gov/pub907).

## Introduction

This publication gives you a brief introduction to certain parts of the tax law of particular interest to people with disabilities and those who care for people with disabilities. It includes highlights about:

- Income,
- Itemized deductions,
- Tax credits,
- Household employers, and
- Business tax incentives.

You will find most of the information you need to complete your tax return in your form instruction booklet. If you need additional information, you may want to order a free tax publication. You may also want to take advantage of the other free tax help services that the IRS provides.

See [How To Get Tax Help](#), at the end of this publication, for information about getting publications, forms, and free tax services.

**Comments and suggestions.** We welcome your comments about this publication and your suggestions for future editions.

You can write to us at the following address:

Internal Revenue Service  
Tax Forms and Publications Division  
1111 Constitution Ave. NW, IR-6526  
Washington, DC 20224

We respond to many letters by telephone. Therefore, it would be helpful if you would include your daytime phone number, including the area code, in your correspondence.

You can send your comments from [www.irs.gov/formspubs/](http://www.irs.gov/formspubs/). Click on "More Information" and then on "Comment on Tax Forms and Publications".

Although we cannot respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax products.

**Ordering forms and publications.** Visit [www.irs.gov/formspubs/](http://www.irs.gov/formspubs/) to download forms and publications, call 1-800-TAX-FORM (1-800-829-3676), or write to the address below and receive a response within 10 days after your request is received.

**Tax questions.** If you have a tax question, check the information available on IRS.gov or call 1-800-829-1040. We cannot answer tax questions sent to either of the above addresses.

## Income

All income is taxable unless it is specifically excluded by law. The following discussions highlight some income items (both taxable and nontaxable) that are of particular interest to people with disabilities and those who care for people with disabilities.

## Dependent Care Benefits

Dependent care benefits include:

1. Amounts your employer paid directly to either you or your care provider for the care of your qualifying person(s) while you worked,
2. The fair market value of care in a daycare facility provided or sponsored by your employer, and
3. Pre-tax contributions you made under a dependent care flexible spending arrangement.

**Exclusion or deduction.** If your employer provides dependent care benefits under a qualified plan, you may be able to exclude these benefits from your income. Your employer can tell you whether your benefit plan qualifies. To claim the exclusion, you must complete Part III of Form 2441, Child and Dependent Care Expenses. You cannot use Form 1040EZ.

If you are self-employed and receive benefits from a qualified dependent care benefit plan, you are treated as both employer and employee. Therefore, you would not get an exclusion from wages. Instead, you would get a deduction on Form 1040, Schedule C, line 14; Schedule E, line 19 or 28; or Schedule F, line 15. To claim the deduction, you must use Form 2441.

The amount you can exclude or deduct is limited to the smallest of:

1. The total amount of dependent care benefits you received during the year,
2. The total amount of qualified expenses you incurred during the year,
3. Your earned income,
4. Your spouse's earned income, or
5. \$5,000 (\$2,500 if married filing separately).

**Statement for employee.** Your employer must give you a Form W-2 (or similar statement), showing in box 10 the total amount of dependent care benefits provided to you during the year under a qualified plan. Your employer will

also include any dependent care benefits over \$5,000 in your wages shown on your Form W-2 in box 1.

**Qualifying person(s).** A qualifying person is:

- A qualifying child who is under age 13 whom you can claim as a dependent. If the child turned 13 during the year, the child is a qualifying person for the part of the year he or she was under age 13.
- Your disabled spouse who is not physically or mentally able to care for himself or herself.
- Any disabled person who was not physically or mentally able to care for himself or herself whom you can claim as a dependent (or could claim as a dependent except that the person had gross income of \$3,900 or more or filed a joint return).
- Any disabled person who was not physically or mentally able to care for himself or herself whom you could claim as a dependent except that you (or your spouse if filing jointly) could be claimed as a dependent on another taxpayer's 2013 return.

For information about excluding benefits on Form 1040, Form 1040NR, or Form 1040A, see Form 2441 and its instructions.

## Social Security and Railroad Retirement Benefits

If you received social security or equivalent Tier 1 railroad retirement (RRTA) benefits during the year, part of the amount you received may be taxable.

**Are any of your benefits taxable?** If the only income you received during the year was your social security or equivalent Tier 1 railroad retirement (RRTA) benefits, your benefits generally are not taxable.

If you received income during the year in addition to social security or equivalent Tier 1 railroad retirement (RRTA) benefits, part of your benefits may be taxable if all of your other income, including tax-exempt interest, plus half of your benefits are more than:

- \$25,000 if you are single, head of household, or qualifying widow(er),
- \$25,000 if you are married filing separately and lived apart from your spouse for all of 2013,
- \$32,000 if you are married filing jointly, or
- \$0- if you are married filing separately and lived with your spouse at any time during 2013.

For more information, see the instructions for Form 1040, lines 20a and 20b, or Form 1040A, lines 14a and 14b. Publication 915, Social Security and Equivalent Railroad Retirement Benefits, contains more detailed information.

**Supplemental security income (SSI) payments.** Social security benefits do not include SSI payments, which are not taxable. Do not include these payments in your income.

## Disability Pensions

If you retired on disability, you must include in income any disability pension you receive under a plan that is paid for by your employer. You must report your taxable disability payments as wages on line 7 of Form 1040 or Form 1040A until you reach minimum retirement age. Minimum retirement age generally is the age at which you can first receive a pension or annuity if you are not disabled.



*You may be entitled to a tax credit if you were permanently and totally disabled when you retired. For information on this credit, see Publication 524, Credit for the Elderly or the Disabled.*

Beginning on the day after you reach minimum retirement age, payments you receive are taxable as a pension or annuity. Report the payments on lines 16a and 16b of Form 1040 or on lines 12a and 12b of Form 1040A. For more information on pensions and annuities, see Publication 575, Pension and Annuity Income.

**Retirement and profit-sharing plans.** If you receive payments from a retirement or profit-sharing plan that does not provide for disability retirement, do not treat the payments as a disability pension. The payments must be reported as a pension or annuity.

**Accrued leave payment.** If you retire on disability, any lump-sum payment you receive for accrued annual leave is a salary payment. The payment is not a disability payment. Include it in your income in the tax year you receive it.

See Publication 525, Taxable and Nontaxable Income, for more information.

## Military and Government Disability Pensions

Generally, you must report disability pensions as income, but do not include certain military and government disability pensions. For information about military and government disability pensions, see Publication 525.

**VA disability benefits.** Do not include disability benefits you receive from the Department of Veterans Affairs (VA) in your gross income. If you are a military retiree and do not receive your disability benefits from the VA, see Publication 525 for more information.

Do not include in your income any veterans' benefits paid under any law, regulation, or administrative practice administered by the VA. These include:

- Education, training, and subsistence allowances,
- Disability compensation and pension payments for disabilities paid either to veterans or their families,
- Grants for homes designed for wheelchair living,
- Grants for motor vehicles for veterans who lost their sight or the use of their limbs,

- Veterans' insurance proceeds and dividends paid either to veterans or their beneficiaries, including the proceeds of a veteran's endowment policy paid before death,
- Interest on insurance dividends left on deposit with the VA,
- Benefits under a dependent-care assistance program,
- The death gratuity paid to a survivor of a member of the Armed Forces who died after September 10, 2001, or
- Payments made under the VA's compensated work therapy program.

## Other Payments

You may receive other payments that are related to your disability. The following payments are not taxable.

- Benefit payments from a public welfare fund, such as payments due to blindness.
- Workers' compensation for an occupational sickness or injury if paid under a workers' compensation act or similar law.
- Compensatory (but not punitive) damages for physical injury or physical sickness.
- Disability benefits under a "no-fault" car insurance policy for loss of income or earning capacity as a result of injuries.
- Compensation for permanent loss or loss of use of a part or function of your body, or for your permanent disfigurement.

## Long-Term Care Insurance

Long-term care insurance contracts generally are treated as accident and health insurance contracts. Amounts you receive from them (other than policyholder dividends or premium refunds) generally are excludable from income as amounts received for personal injury or sickness. More detailed information can be found in Publication 525.

## Accelerated Death Benefits

You can exclude from income accelerated death benefits you receive on the life of an insured individual if certain requirements are met. Accelerated death benefits are amounts received under a life insurance contract before the death of the insured. These benefits also include amounts received on the sale or assignment of the contract to a viatical settlement provider. This exclusion applies only if the insured was a terminally ill individual or a chronically ill individual. For more information, see Publication 525.

---

## Itemized Deductions

If you file Form 1040, you generally can either claim the standard deduction or itemize your deductions. You must use Schedule A (Form 1040) to itemize your deductions. See your form instructions for information on the standard deduction and the deductions you can itemize. The following discussions highlight some itemized deductions that are of particular interest to persons with disabilities.

### Medical Expenses

When figuring your deduction for medical expenses, you can generally include medical and dental expenses you pay for yourself, your spouse, and your dependents.

Medical expenses are the cost of diagnosis, cure, mitigation, treatment, or prevention of disease and the costs for treatments affecting any part or function of the body. They include the costs of equipment, supplies, diagnostic devices, and transportation for needed medical care and payments for medical insurance.

You can deduct only the amount of your medical and dental expenses that is more than 10% (7.5% if either you or your spouse was born before January 2, 1949) of your adjusted gross income shown on Form 1040, line 38.

The following list highlights some of the medical expenses you can include in figuring your medical expense deduction. For more detailed information, see Publication 502, Medical and Dental Expenses (Including the Health Coverage Tax Credit).

- Artificial limbs, contact lenses, eyeglasses, and hearing aids.
- The part of the cost of Braille books and magazines that is more than the price of regular printed editions.
- Cost and repair of special telephone equipment for hearing-impaired persons.
- Cost and maintenance of a wheelchair or a three-wheel motor vehicle commercially known as an "autoette."
- Cost and care of a guide dog or other animal aiding a person with a physical disability.
- Costs for a school that furnishes special education if a principal reason for using the school is its resources for relieving a mental or physical disability. This includes the cost of teaching Braille and lip reading and the cost of remedial language training to correct a condition caused by a birth defect.
- Premiums for qualified long-term care insurance, up to certain amounts.
- Improvements to a home that do not increase its value if the main purpose is medical care. An example is constructing entrance or exit ramps.



*Improvements that increase a home's value, if the main purpose is medical care, may be partly included as a medical expense. See Publication 502 for more information.*

### Impairment-Related Work Expenses

If you are disabled, you can take a business deduction for expenses that are necessary for you to be able to work. If you take a business deduction for these impairment-related work expenses, they are not subject to the 10% (7.5% if you or your spouse is age 65 or older) limit that applies to medical expenses.

You are disabled if you have:

- A physical or mental disability (for example, blindness or deafness) that functionally limits your being employed, or
- A physical or mental impairment (including, but not limited to, a sight or hearing impairment) that substantially limits one or more of your major life activities, such as performing manual tasks, walking, speaking, breathing, learning, or working.

**Impairment-related expenses defined.** Impairment-related expenses are those ordinary and necessary business expenses that are:

- Necessary for you to do your work satisfactorily,
- For goods and services not required or used, other than incidentally, in your personal activities, and
- Not specifically covered under other income tax laws.

Publication 502 contains more detailed information.

---

## Tax Credits

This discussion highlights three tax credits that may be of interest to people with disabilities and those who care for people with disabilities.

### Child and Dependent Care Credit

If you pay someone to care for either your dependent under age 13 or your spouse or dependent who is not able to care for himself or herself, you may be able to get a credit of up to 35% of your expenses. To qualify, you must pay these expenses so you can work or look for work. The care must be provided for:

1. Your qualifying child who is your dependent and who was under age 13 when the care was provided,
2. Your spouse who was not physically or mentally able to care for himself or herself and lived with you for more than half the year, or
3. A person who was not physically or mentally able to care for himself or herself, lived with you for more than half the year, and either:

- a. Was your dependent, or
- b. Would have been your dependent except that:
  - i. He or she received gross income of \$3,900 or more,
  - ii. He or she filed a joint return, or
  - iii. You, or your spouse if filing jointly, could be claimed as a dependent on someone else's 2013 return.

You can claim the credit on Form 1040 or 1040A. You cannot claim the credit on Form 1040EZ or Form 1040NR-EZ. You figure the credit on Form 2441.

For more information, see the instructions for Form 1040, line 48, or Form 1040A, line 29. Publication 503, Child and Dependent Care Expenses, contains more detailed information.

## Credit for the Elderly or the Disabled

You may be able to claim this credit if you are a U.S. citizen or a resident alien and either of the following apply.

1. You were 65 or older at the end of 2013,
2. You were under 65 at the end of 2013, and retired on permanent or total disability.

You can claim the credit on Form 1040 or 1040A. You figure the credit on Schedule R.

For more information, see the instructions for Form 1040, line 53, or Form 1040A, line 30. Publication 524, Credit for the Elderly or the Disabled, contains more detailed information.

## Earned Income Credit

This credit is based on the amount of your earned income. You can get the credit if your adjusted gross income for 2013 is less than:

- \$14,340 (\$19,680 for married filing jointly) if you do not have a qualifying child,
- \$37,870 (\$43,210 for married filing jointly) if you have one qualifying child,
- \$43,038 (\$48,378 for married filing jointly) if you have two qualifying children, or
- \$46,227 (\$51,567 for married filing jointly) if you have three or more qualifying children.

To figure the credit, use the worksheet in the instructions for Form 1040, 1040A, or 1040EZ. If you have a qualifying child, also complete Schedule EIC, Earned Income Credit, and attach it to your Form 1040 or 1040A. You cannot use Form 1040EZ if you have a qualifying child.

**Qualifying child.** To be a qualifying child, your child must be younger than you (or your spouse if married filing jointly) and under age 19 or a full-time student under age

24 at the end of 2013, or permanently and totally disabled at any time during 2013, regardless of age.

**Earned income.** If you are retired on disability, benefits you receive under your employer's disability retirement plan are considered earned income until you reach minimum retirement age. However, payments you received from a disability insurance policy that you paid the premiums for are not earned income.

**More information.** For more information, including all the requirements to claim the earned income credit, see the instructions for Form 1040, line 64a; Form 1040A, line 38a; or Form 1040EZ, line 8a. Publication 596, Earned Income Credit (EIC), contains more detailed information.

---

## Household Employers

If you pay someone to work in your home, such as a babysitter or housekeeper, you may be a household employer who has to pay employment taxes.

A person you hire through an agency is not your employee if the agency controls what work is done and how it is done. This control could include setting the fee, requiring regular reports, and providing rules of conduct and appearance. In this case you do not have to pay employment taxes on the amount you pay. But if you control what work is done and how it is done, the worker is your employee. If you possess the right to discharge a worker, that worker is generally considered to be your employee. If a worker is your employee, it does not matter that you hired the worker through an agency or from a list provided by an agency.

To find out if you have to pay employment taxes, see Publication 926, Household Employer's Tax Guide For Wages Paid in 2013.

---

## Business Tax Incentives

If you own or operate a business, or you are looking for work, you should be aware of the following tax incentives for businesses to help persons with disabilities.

- **Deduction for costs of removing barriers to the disabled and the elderly**—This is a deduction a business can take for making a facility or public transportation vehicle more accessible to and usable by persons who are disabled or elderly. For more information, see chapter 7 of Publication 535, Business Expenses.
- **Disabled access credit**—This is a nonrefundable tax credit for an eligible small business that pays or incurs expenses to provide access to persons with disabilities. The expenses must be to enable the eligible small business to comply with the Americans With Disabilities Act of 1990. See Form 8826, Disabled Access Credit, for more information.



- **Work opportunity credit**—This credit provides businesses with an incentive to hire individuals from targeted groups that have a particularly high unemployment rate or other special employment needs. One targeted group consists of vocational rehabilitation referrals. These are individuals who have a physical or mental disability that results in a substantial handicap to employment. See Form 5884, Work Opportunity Credit.

## How To Get Tax Help

Go online, use a smart phone, call or walk in to an office near you. Whether it's help with a tax issue, preparing your tax return or picking up a free publication or form, get the help you need the way you want it.

**Free help with your tax return.** Free help in preparing your return is available nationwide from IRS-certified volunteers. The Volunteer Income Tax Assistance (VITA) program is designed to help low-to-moderate income, elderly, persons with disabilities, and limited English proficient taxpayers. The Tax Counseling for the Elderly (TCE) program is designed to assist taxpayers age 60 and older with their tax returns. Most VITA and TCE sites offer free electronic filing and all volunteers will let you know about credits and deductions you may be entitled to claim. Some VITA and TCE sites provide taxpayers the opportunity to prepare their return with the assistance of an IRS-certified volunteer. To find the nearest VITA or TCE site, visit IRS.gov or call 1-800-906-9887.

As part of the TCE program, AARP offers the Tax-Aide counseling program. To find the nearest AARP Tax-Aide site, visit AARP's website at [www.aarp.org/money/taxaide](http://www.aarp.org/money/taxaide) or call 1-888-227-7669.

For more information on these programs, go to IRS.gov and enter "VITA" in the search box.



**Internet.** IRS.gov and IRS2Go are ready when you are — every day, every night, 24 hours a day, 7 days a week.

- Apply for an Employer Identification Number (EIN). Go to IRS.gov and enter [Apply for an EIN](#) in the search box.
- Request an Electronic Filing PIN by going to IRS.gov and entering [Electronic Filing PIN](#) in the search box.
- Check the status of your 2013 refund with [Where's My Refund?](#) Go to IRS.gov or the IRS2Go app, and click on *Where's My Refund?* You'll get a personalized refund date as soon as the IRS processes your tax return and approves your refund. If you *e-file*, your refund status is usually available within 24 hours after the IRS receives your tax return or 4 weeks after you've mailed a paper return.
- Check the status of your amended return. Go to IRS.gov and enter [Where's My Amended Return](#) in the search box.
- Download forms, instructions, and publications, including some accessible versions.

- Order free transcripts of your tax returns or tax account using the *Order a Transcript* tool on IRS.gov or IRS2Go. Tax return and tax account transcripts are generally available for the current year and past three years.
- Figure your income tax withholding with the [IRS Withholding Calculator](#) on IRS.gov. Use it if you've had too much or too little withheld, your personal situation has changed, you're starting a new job or you just want to see if you're having the right amount withheld.
- Determine if you might be subject to the Alternative Minimum Tax by using the [Alternative Minimum Tax Assistant](#) on IRS.gov.
- Locate the nearest Taxpayer Assistance Center using the [Office Locator](#) tool on IRS.gov or IRS2Go. Stop by most business days for face-to-face tax help, no appointment necessary — just walk in. An employee can explain IRS letters, request adjustments to your tax account or help you set up a payment plan. Before you visit, check the *Office Locator* for the address, phone number, hours of operation and the services provided. If you have an ongoing tax account problem or a special need, such as a disability, you can request an appointment. Call the local number listed in the Office Locator, or look in the phone book under *United States Government, Internal Revenue Service*.
- Locate the nearest volunteer help site with the [VITA Locator Tool](#) on IRS.gov. Low-to-moderate income, elderly, persons with disabilities, and limited English proficient taxpayers can get free help with their tax return from the nationwide Volunteer Income Tax Assistance (VITA) program. The Tax Counseling for the Elderly (TCE) program helps taxpayers 60 and older with their tax returns. Most VITA and TCE sites offer free electronic filing and some provide IRS-certified volunteers who can help prepare your tax return. AARP offers the Tax-Aide counseling program as part of the TCE program. Visit AARP's website to find the nearest Tax-Aide location.
- Research your tax questions.
- Search publications and instructions by topic or keyword.
- Read the Internal Revenue Code, regulations, or other official guidance.
- Read Internal Revenue Bulletins.
- Sign up to receive local and national tax news by email.



**Phone.** You can call the IRS, or you can carry it in your pocket with the IRS2Go app on your smart phone or tablet.

- Download the free IRS2Go mobile app from the iTunes app store or from Google Play. Use it to watch the IRS YouTube channel, get IRS news as soon as it's released to the public, *order transcripts of your tax*

*returns or tax account*, check your refund status, subscribe to filing season updates or daily tax tips, and follow the IRS Twitter news feed, @IRSnews, to get the latest federal tax news, including information about tax law changes and important IRS programs.

- **Call to locate the nearest volunteer help site**, 1-800-906-9887. Low-to-moderate income, elderly, persons with disabilities, and limited English proficient taxpayers can get free help with their tax return from the nationwide Volunteer Income Tax Assistance (VITA) program. The Tax Counseling for the Elderly (TCE) program helps taxpayers 60 and older with their tax returns. Most VITA and TCE sites offer free electronic filing. Some VITA and TCE sites provide IRS-certified volunteers who can help prepare your tax return. Through the TCE program, AARP offers the Tax-Aide counseling program; call 1-888-227-7669 to find the nearest Tax-Aide location.
- **Call to check the status of your 2013 refund**, 1-800-829-1954 or 1-800-829-4477. The automated *Where's My Refund?* information is available 24 hours a day, 7 days a week. If you *e-file*, your refund status is usually available within 24 hours after the IRS receives your tax return or 4 weeks after you've mailed a paper return. Before you call, have your 2013 tax return handy so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund. *Where's My Refund?* can give you a personalized refund date as soon as the IRS processes your tax return and approves your refund. *Where's My Refund?* includes information for the most recent return filed in the current year and does not include information about amended returns.
- Call the Amended Return Hotline, 1-866-464-2050, to check the status of your amended return.
- **Call to order forms, instructions and publications**, 1-800-TAX-FORM (1-800-829-3676) to order current-year forms, instructions and publications, and prior-year forms and instructions (limited to 5 years). You should receive your order within 10 business days.
- **Call to order transcripts of your tax returns or tax account**, 1-800-908-9946. Follow the prompts to provide your Social Security Number or Individual Taxpayer Identification Number, date of birth, street address and ZIP code.
- **Call for TeleTax topics**, 1-800-829-4477, to listen to pre-recorded messages covering various tax topics.
- **Call to ask tax questions**, 1-800-829-1040.
- **Call using TTY/TDD equipment**, 1-800-829-4059 to ask tax questions or order forms and publications. The TTY/TDD telephone number is for people who are deaf, hard of hearing, or have a speech disability. These individuals can also contact the IRS through relay services such as the Federal Relay Service available at [www.gsa.gov/fedrelay](http://www.gsa.gov/fedrelay).



**Walk-in.** You can find a selection of forms, publications and services — in-person, face-to-face.

- **Products.** You can walk in to some post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, and city and county government offices have a collection of products available to photocopy from reproducible proofs.
- **Services.** You can walk in to your local TAC most business days for personal, face-to-face tax help. An employee can explain IRS letters, request adjustments to your tax account, or help you set up a payment plan. If you need to resolve a tax problem, have questions about how the tax law applies to your individual tax return, or you are more comfortable talking with someone in person, visit your local TAC where you can talk with an IRS representative face-to-face. No appointment is necessary—just walk in. Before visiting, check [www.irs.gov/localcontacts](http://www.irs.gov/localcontacts) for hours of operation and services provided.



**Mail.** You can send your order for forms, instructions, and publications to the address below. You should receive a response within 10 business days after your request is received.

Internal Revenue Service  
1201 N. Mitsubishi Motorway  
Bloomington, IL 61705-6613

### **The Taxpayer Advocate Service Is Here to Help You.**

The Taxpayer Advocate Service (TAS) is your voice at the IRS. Our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights.

**What can TAS do for you?** We can offer you free help with IRS problems that you can't resolve on your own. We know this process can be confusing, but *the worst thing you can do is nothing at all!* TAS can help if you can't resolve your tax problem and:

- Your problem is causing financial difficulties for you, your family, or your business.
- You face (or your business is facing) an immediate threat of adverse action.
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

If you qualify for our help, you'll be assigned to one advocate who'll be with you at every turn and will do everything possible to resolve your problem. Here's why we can help:

- TAS is an independent organization within the IRS. Our advocates know how to work with the IRS.
- Our services are free and tailored to meet your needs.
- We have offices in every state, the District of Columbia, and Puerto Rico.

**How can you reach us?** If you think TAS can help you, call your local advocate, whose number is in your local directory and at [www.irs.gov/advocate](http://www.irs.gov/advocate), or call us toll-free at 1-877-777-4778.

**How else does TAS help taxpayers?** TAS also works to resolve large-scale, systemic problems that affect many taxpayers. If you know of one of these broad issues, please report it to us through our Systemic Advocacy Management System at [www.irs.gov/sams](http://www.irs.gov/sams).

**Low Income Taxpayer Clinics.** Low Income Taxpayer Clinics (LITCs) serve individuals whose income is below a certain level and need to resolve tax problems such as audits, appeals, and tax collection disputes. Some clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Visit [www.TaxpayerAdvocate.irs.gov](http://www.TaxpayerAdvocate.irs.gov) or see IRS Publication 4134, *Low Income Taxpayer Clinic List*.